

PUPIL TRANSPORTATION REIMBURSEMENT MATRIX

July 1, 2004

CATEGORY	Reimbursable	
	Yes	No
100 - Salaries (Districts wishing to claim indirect administrator salaries must use Schedule B) (Contracting districts are not eligible)		
Bus Drivers (Schedule A/B - Record all school bus driver salary)	√	
Bus Assistants (Schedule A/B – Record all school bus assistant salary)	√	
Bus Technician (Schedule A/B – Prorate: Record all time charged to pupil transportation program)	√	
Transportation Supervisor (Schedule A only – Prorate: Record all time charged to pupil transportation program)	√	
Driver Trainer/Other Program Cord. (Schedule A/B – Prorate: Record all time charged to pupil transportation program)	√	
Dispatcher/Secretary (Schedule A/B – Prorate: Record all time charged to pupil transportation program)	√	
Other Pupil Transportation Staff (Schedule A/B – Prorate: Record all time charged to pupil transportation program)	√	
Indirect Salary Costs (Any administrative or support position above transportation supervisor is not reimbursable)		√
Superintendent, assistant superintendent, school principal, payroll personnel, building maintenance supervisors, etc.		√
Crossing guards, loading/unloading area monitors, etc.		√
200 - Benefits (Districts wishing to claim indirect administrator benefits must use Schedule B) (Contracting districts are not eligible)		
Life Insurance (Schedule A only – Prorate: Record at same percentage as salary)	√	
Health Insurance (Schedule A only – Prorate: Record at same percentage as salary)	√	
Workers Compensation (Schedule A only – Prorate: Record at same percentage as salary)	√	
FICA (Schedule A/B – Prorate: Record at same percentage as salary)	√	
PERSI (Schedule A/B – Prorate: Record at same percentage as salary)	√	
Other Benefit, Must Be Identified (Schedule A only – Prorate: Record at same percentage as salary)	√	
300 - Purchased Services (Contracting districts are not eligible)		
Leasing School Bus (Schedule A/B – Short-term, emergency only. Must have prior SDE written reimbursement approval)	√	√
Equipment Rental (Schedule A/B – Short-term, emergency only. Must have prior SDE written reimbursement approval)	√	√
Contracted Repairs & Maintenance (Schedule A/B – On yellow school bus only. Not for shop repairs or improvement)	√	
Two-way radio (school bus installed radio only) repair and/or maintenance	√	
Shop or property improvements, painting of curbs, signing, snow removal, grading, road base fill, etc.		√
Contracted Laundry Service for Coveralls and Rags (Schedule A/B – See coveralls & rags under supplies)	√	
Contracted Office/Shop Cleaning/Custodial Service		√
Utilities in Bus Garage (Schedule A/B – Telephone service, garbage collection, water, heat, electricity, sewer, etc.)	√	
Cellular telephone, purchase of		√
Cellular telephone, basic service agreement (Limit of two (2) service contracts per district without prior approval – exception allowed with prior SDE written reimbursement approval) Up to \$30 per phone per month	√	
Internet basic service agreement (Limit of one (1) service contract per district specific to transportation when not networked with district server(s). Up to \$20 per month.	√	
Communications Repeater, purchase of		√
Communications Repeater, service contract at reasonable cost	√	
Bus Routing Software (Schedule A/B – Must have prior SDE written reimbursement approval contingent upon efficiencies demonstrated with documented results)	√	√
Annual License and Maintenance Fees Contingent Upon Efficiencies Demonstrated with annual documented results	√	√
Software training		√
Training - Registration & Travel Costs (Schedule A only – For attending SDE approved training conferences & workshops)	√	
Idaho State Regional Safety Competition		√
Employee incentive awards; salary bonus, trophies, hotel nights, gifts, etc.		√
Meals, e.g., breakfast, lunch or dinner (refreshments at training workshops are reimbursable expenses)		√
Idaho State Safety Competition (Limited to winners of regional safety competition according to IAPT rules)	√	
Idaho Regional Special Needs Safety Competition Training (Must have prior SDE written approval)	√	√
Idaho Regional Train-the-Trainer & Train-the-Tech Workshops – (Limited to six (6) participants)	√	
IAPT/SDE Pupil Transportation Summer Conference (Limited to four (4) participants)	√	
IAPT dues that are not part of Idaho Pupil Transportation Summer Conference registration		√
Western States Director's Pupil Transportation Conference (Limited to two (2) participants)	√	

National Association of Pupil Transportation and School Transportation News Conferences (Exceptions allowed with prior approval: geographic proximity and reporting/training participation requirements)		√
Out-of-State Training Conference/Workshop/Seminar (Must have prior SDE written approval)	√	√
Regional professional development & training registration fees to bring in professional presenters – Must have prior SDE written approval, must be multi-district attended, not to exceed \$5 per attendee	√	
Employee Benefit Related Costs (Schedule A only)	√	√
Vehicle Mileage Reimbursement – (For use of personal vehicle for pupil transportation program mileage only)	√	
Commercial Drivers License (CDL) Costs – (Licensing costs, third-party testing, vehicle rental, etc.)		√
FMCSA Physicals	√	
FMCSA Drug Testing Compliance	√	
Criminal Background Check (33-130, Idaho Code)		√
In-house or regional training costs	√	
Refreshments, handouts,	√	
Videos, meals, professional presenters (must have prior SDE approval), lodging		√
News Paper Ads – limited to employment, calls for bus bids and contracting of transportation system; routing ads are not reimbursable	√	
Other Purchased Service, Must Be Identified (Schedule A/B)	√	√
400 – Supplies (Contracting districts are not eligible)		
Fuel (Schedule A/B – Must submit documentation of fuel tax rebates. Do not combine with oils or lubricants)	√	
Fuel for district owned pupil transportation shop truck	√	
Fuel for other district owned pupil transportation vehicle, e.g., supervisor/trainer car; district supervisor vehicle is eligible for vehicle mileage reimbursement for pupil transportation trips – not for home-to-work-to-home		√
Oils & Lubricants (Schedule A/B – Do not combine with fuel costs)	√	
Oil & Lubricants for district owned pupil transportation shop truck	√	
Oil & Lubricants for other district owned pupil transportation vehicle, e.g., supervisor/trainer car		√
Shop Materials & Parts (Schedule A/B)	√	
Replacement wheelchair lift in used school bus	√	
Replacement two-way communications radio/telephone in used school bus with prior SDE written approval (must show cost effectiveness, i.e., less expensive than repairing)	√	√
Shop materials & Parts for district owned pupil transportation shop truck	√	
Shop Materials & Parts for other district owned pupil transportation vehicle, e.g., supervisor/trainer car		√
Consumable Office Supplies (Schedule A/B)	√	
Office paper, printer cartridges, employment newspaper ads, small print jobs (e.g., work order forms, student conduct forms, pretrip inspection forms, rules posted in bus, etc.	√	
Office furniture, computer hardware/networking, printer, magazine subscriptions, telephone equipment, fax machine, computer software, training videos, in-school pupil transportation manuals and/or book, large print jobs, large newspaper ads, student policy books/materials/letters, individual student rules (should be incorporated into student conduct violation form), etc.		√
Cleaning Supplies (Schedule A/B – Detergent, soap, wax, bus interior broom/mop/brush,	√	
Coveralls and Rags (Schedule A/B – Coveralls and rags may be reimbursable when in-lieu of laundry service)	√	√
Shop & Hand Tools, District Owned or Employee Tool Allowance – Up to \$400/technician/year (\$1,200 if amortized over three year period)	√	
500 – Capital Outlay (Contracting districts are not eligible)		
Lease of Real Property		√
Yellow School Bus (Schedule C only – Amortized depreciation over 10, 12 or 15 years)	√	
Communications (Schedule C only) – Amortized depreciation over 10, 12, or 15 years)	√	
Voice communication base station		√
VCR & video cameras installed in new bus – Amortized depreciation over 10, 12 or 15 years	√	
Bus delivery costs when not FOB district – Limited factory to district costs. (No reimbursement. for district to factory costs)	√	
Interior Overhead Storage Compartments		√
Wheelchair lift in new bus	√	
Activity-style passenger seats		√
Air-conditioning (Reimbursable only when IEP driven)	√	√
Any purchased option not part of the original bid without prior approval		√

Any purchased school bus above low bid is subject to review by the pupil transportation steering committee		
600 – Interest (Contracting districts are not eligible)		
Interest Charges – (Finance, late fees, interest, leases, special fees etc. are non-reimbursable costs)		√
700 – Insurance (Contracting districts are not eligible)		
Real Property Loss Insurance (Schedule A only – Building structure only, no contents)	√	
Vehicle insurance (66-927, Idaho Code)		√
Schedule C		
All mileage shall be tracked on all vehicles used to transport students. All mileage shall be categorized according to program and recorded as “reimbursable” or “non-reimbursable.” Districts will not be penalized when combining “reimbursable programs” with “non-reimbursable programs” when there is no appreciable increase in costs or resources and when in compliance with federal or state law. Districts may request special reimbursement consideration for special and/or unique educational programs.		
To –from school, educational field trips (curriculum driven, entire class, grade affected), reasonable and necessary shuttle trips. Overnight trips are non-reimbursable.	√	
Mileage necessary to meet the needs of students with disabilities	√	
Mileage related to Idaho Reading Initiative (IRI) program	√	
Summer Migrant Education and Special Education Extended School Year (ESY) program	√	
Before and after school programs, other summer school programs, summer alternative school, extra-curricular activity trips, trips for elective classes, club-affiliated trips, award trips, competition trips		√
In-lieu of transportation costs (Must be least expensive method)	√	
Reimbursable contract costs (districts contracting for transportation services)	√	
District Liaison Personnel, district liaison office(s) and related costs,		√
Specific district operational costs secondary to contracting transportation services considered on case-by-case basis. Non-reimbursable costs embedded within the contract must be reported as non-reimbursable costs.	√	√
Bus assistants (aides); Must be reasonable and necessary	√	
Depreciation (See capital outlay above) (Contracting districts are not eligible)	√	